



2006

MAINE REVENUE SERVICES
AMENDED RETURN
OF MAINE INCOME TAX WITHHOLDING



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0606320

MM / DD / YY to MM / DD / YY

1. Withholding originally reported for the quarter \$, , •
2. Correct withholding for the quarter \$, , •
3. Amount of Adjustment (+ or -) (see instructions) \$, , •
4. Underpayment to be paid (line 3 amount is negative) \$, , •
5. Overpayment to be refunded (line 3 amount is positive) \$, , •

A Originally Reported Employee/Payee/Member Social Security Number or FEIN	B Correct Employee/Payee/Member Social Security Number or FEIN	C Name of Employee/Payee/Member	D Originally Reported Withholding	E Correct Withholding	F Adjustment (Column D minus column E)
TOTALS					



Office use only PD

Rev. 12/05

INSTRUCTIONS FOR AMENDED RETURN

Purpose of Form: Use Form 941A-ME to:

1. Correct an error in the amount of withholding reported for the current year or prior years that is attributable to administrative reporting error.
2. Report and remit additional withholding attributable to under-withholding in the current year.
3. Obtain a refund of income tax withheld and remitted to Maine Revenue Services in the current year in excess of the amounts required to be withheld.

Do not use Form 941A-ME to correct an income tax withholding amount reported on a return filed for a prior year period if the amount was actually withheld, reported and remitted for that prior calendar year period.

IMPORTANT INFORMATION

- **CHANGES IN PASS-THROUGH ENTITY WITHHOLDING AND CHANGES IN EMPLOYER/NON-WAGE FILER WITHHOLDING MUST BE REPORTED ON SEPARATE AMENDED RETURNS.**
- For purposes of this form, the term “**member**” means a partner, shareholder of an S-corporation, or member of an LLC.
- **Corrections to Individual Employee/Payee/Member Income Tax Withholding:** Enter data **ONLY** for those employees, payees or members whose withholding amounts or identification numbers are being adjusted. If a pass-through entity member is a business entity, enter the member’s federal employer identification number (use the FEIN format: 12-3456789).
- **PAID PREPARER OR PAYROLL PROCESSOR.** When using a paid preparer or payroll processor, enter their federal employer identification number (EIN) and Maine payroll processor license numbers in the designated fields.

If an amended return is filed after filing the annual Form W-3ME (not required for pass-through entity withholding), an amended Form W-3ME must also be filed, reflecting the correct totals and including any corrected Forms W-2.

Period Covered: Prepare a separate Form 941A-ME for each quarter in which an error was made. Enter the beginning and ending dates of the period being corrected. For example, if the error was made in the first quarter of 2006, enter 01-01-06 to 03-31-06.

Line 1. Enter the **total** quarterly withholding amount previously reported for the quarter being corrected.

Line 1 note: Do not limit the amount entered on line 1 to only the withholding related to the employees, payees or members being corrected.

Line 2. Enter the correct withholding amount for the quarter being corrected.

Line 3. Line 1 minus line 2. This amount may be either positive or negative. If it is negative, enter a minus sign in the space to the left of the number.

Line 4. Underpayment: If line 3 is a negative amount (line 2 is larger than line 1), there is an underpayment amount that must be paid. Enter the underpayment amount on line 4. Make check payable to: Treasurer, State of Maine. Enclose the check with your return and mail both to Maine Revenue Services, P.O. Box 1061, Augusta, ME 04332-1061.

Line 5. Overpayment: If line 3 is a positive amount (line 1 is larger than line 2), there is an overpayment. Enter the overpayment amount on line 5. A refund check will be mailed to you. If any portion of the overpayment is attributable to over collected income taxes, you must identify the amount over collected from each employee, payee or member on the schedule of corrections and obtain from each employee, payee or member a statement that the employee, payee or member has not claimed and will not claim a refund or credit of the amount of the over collection.

Line 6. Use line 6 on the front of the form to enter a concise explanation of the errors you are correcting. If you need more space , continue your explanation in the space below.

Line 6 explanation of adjustments continued from front of form: _____
